

Chet Lee West
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FILED
U.S. DISTRICT COURT
DISTRICT OF NEBRASKA
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United States District Court
District of Nebraska

United States of America)	8:13CR273
plaintiff,)	
)	
vs.)	Motion to dismiss for
)	payment of assessed taxes
Chet Lee West)	
)	
defendant)	

Now Comes Chet Lee West, alleged defendant, not submitting to the court's purported jurisdiction, hereafter the Accused, who moves this Court to dismiss all charges, with prejudice, upon payment of assessed taxes for years 2007, 2008 and 2009. Grounds set forth below

Nature of the Case

This case is the latest in a continuing conversation between the Internal Revenue Service (IRS), of the Department Treasury, of the United States of America, plaintiff and one of The People, a live man called Chet Lee West. This conversation began circa 2000 at which time the Accused contacted the IRS and requested written verification of the

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OMAHA

Internal Revenue Code's (IRC) applicability to said live man and if he were subject to any of the taxes or prescription listed therein. The request was initiated in response to hundreds of hours of research the Accused and multiple others had performed in search of the Class(s) of Person on which Congress had laid the Income Tax and other internal revenue taxes, in the IRC.

Facts

In July 2013 a Grand Jury was held in secret from the Accused and its proceedings transcript denied him in violation of the Sixth Amendment. The Grand Jury brought forth an indictment charging the Accused with a count of Tax Evasion for each of the years 2007, 2008 and 2009. This action was the first time the IRS approached the bench to establish its claim that the Accused had any debt to the United States. However, the IRS failed to contact the Accused about the years 2007, 2008 and 2009 with any estimation, calculation, bill or assessment. So, exactly how could the Accused evade a tax of which he was not informed he owed?

Only by Court order did plaintiff provide the assessments for years 2007, 2008 and 2009. This occurred circa September of 2013 during which was received a +3400 page dossier labeled "Discovery." Extensive research was required to recover the assessments from this extraordinarily large pile. See attachment "A". Once revealed, they and their supporting files were thoroughly examined and compared to precedent.

From the government Motion in Limine, filing 60:

ARGUMENT

“Defendant is charged with federal income tax evasion, in violation of Title 26, United States Code, Section 7201. In order to be successful in prosecuting defendant for violations of Section 7201, the government must establish beyond a reasonable doubt that: 1) there is an additional tax due from defendant for each of the taxable years; 2) that defendant attempted to evade or defeat that tax; and 3) that his attempts to evade the taxes due were willful. *Sansone v. United States*, 380 U.S. 343 (1965); *Spies v. United States*, 317 U.S. 492 (1943); *United States v. Willis*, 277 F.3d 1026 (8th Cir. 2002).”

The Court will take judicial notice of the following precedent, statute and rule.

"For a levy to be statutorily authorized in the circumstances here, two conditions must be fulfilled. First, a 10-day notice of intent to levy must have issued. See 26 U.S.C. § 6331(a). Second, the taxpayer must be liable for the tax. Id. Tax liability is a condition precedent to the demand. Merely demanding payment, even repeatedly, does not cause liability.

*For the condition precedent of liability to be met, there must be a lawful assessment, either a voluntary one by the taxpayer or one procedurally proper by the IRS. Because this country's income tax system is based on voluntary self-assessment, rather than distraint, *Flora v. United States*, 362 U.S. 145, 176, 80 S.Ct. 630, 646-47, 4 L.Ed.2d 623 (1960), the Service may assess the tax **only** in certain circumstances and in conformity with proper procedures."* [emphasis added]

Bothke v. Terry, 713 F. 2d 1405, at 1414 (1983).

From Treasury Rev. Rul. 2007-21:

“LAW AND ANALYSIS

Section 6203 states that an assessment of tax (including interest, additions to tax, and assessable penalties) "shall be made by recording the liability of the taxpayer in the office of the Secretary in accordance with rules or regulations prescribed by the Secretary." The section also states that, when requested by a taxpayer, "the Secretary shall furnish the taxpayer a copy of the record of assessment." Treasury Regulation § 301.6203-1 specifies that an assessment is made "by an assessment officer signing the summary record of assessment," which "through supporting records" must include the "identification of the taxpayer, the character of the liability assessed, the taxable period, if applicable, and the amount of the assessment." Under the regulation, if a taxpayer requests a copy of the record of assessment, the Service will give the taxpayer "a copy of the pertinent parts of the assessment which set forth the name of the taxpayer, the date of assessment, the character of the liability assessed, the taxable period, if applicable, and the amounts assessed." The date of the assessment is the date the summary record is signed." [emphasis added]

The Court can plainly see in Attachment "A" that the signature is lacking on the assessments and therefore they are invalid according to *Bothke v. Terry*. However, the Accused does agree with the amount.

Therefore, without any admission of subjectivity to any tax, or jurisdiction, or wrongdoing, the Accused does purpose to render payment in the amount of the "balance" on each of the Certificate of Assessments (Form 4340) for the years 2007, 2008, 2009, that being thrice each 0.00 Federal Reserve Notes.

Upon receipt of the funds the account will be settled. The Court is thereby moved to dismiss all charges as there is no contest remaining to be decided.

Respectfully submitted this 7th day of November, 2014.



Chet Lee West

Certificate of service

This is to certify that a true and correct copy of the foregoing has been mailed this 7th day of November, 2014, to the plaintiff at the following address:

Donald J. Kleine
Suite 1400
1620 Dodge St.
Omaha, NE 68102



Chet Lee West

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

CHET L WEST

EIN/SSN: [REDACTED] 6518
[REDACTED]

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2007

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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NO RECORD OF RETURN FILED

07-06-2009 Taxpayer Delinquency Notice

FORM 4340 (REV. 01-2002)

PAGE 1

CHET L WEST

EIN/SSN: 6518

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2007

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: _____

PRINT NAME: _____

TITLE: _____

DELEGATION ORDER: _____

LOCATION: INTERNAL REVENUE SERVICE
KANSAS CITY, MO

ACCOUNT STATUS DATE 07/23/2010

FORM 4340 (REV. 01-2002)

PAGE 2

000036

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

CHET L WEST

EIN/SSN: [REDACTED] 6518

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2008

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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NO RECORD OF RETURN FILED

12-21-2009 Taxpayer Delinquency Notice

FORM 4340 (REV. 01-2002)

PAGE 1

000037

CHET L WEST

EIN/SSN: [REDACTED] 6518

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2008

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

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PRINT NAME: _____

TITLE: _____

DELEGATION ORDER: _____

LOCATION: INTERNAL REVENUE SERVICE
KANSAS CITY, MO

ACCOUNT STATUS DATE 07/23/2010

FORM 4340 (REV. 01-2002)

PAGE 2

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

CHET L WEST

EIN/SSN: [REDACTED] 6518

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2009

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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NO RECORD OF RETURN FILED

FORM 4340 (REV. 01-2002)

PAGE 1

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

CHET L WEST

EIN/SSN: ~~XXXXXXXX~~-6518
~~XXXXXXXX~~

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2009

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: _____

PRINT NAME: _____

TITLE: _____

DELEGATION ORDER: _____

LOCATION: INTERNAL REVENUE SERVICE
KANSAS CITY, MO

ACCOUNT STATUS DATE 07/23/2010

FORM 4340 (REV. 01-2002)

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